

**§ 46.76**

**27 CFR Ch. I (4–1–07 Edition)**

substantially as shown in the examples below:

[Example using 1993–1999 Rates]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.125 per thousand .....	\$22.50
1,000 .....	Large cigars—sale price \$100/thousand.	12.75% of sale price .....	12.75
500 .....	Large cigars—sale price \$236/thousand.	\$30 per thousand .....	15.00
10,000 .....	Small cigarettes .....	\$12 per thousand .....	120.00
5,000 .....	Large cigarettes .....	\$25.20 per thousand .....	126.00
2,000 sets .....	Cigarette papers—50 per set .....	\$0.0075 per set .....	15.00
1,000 sets .....	Cigarette papers—100 per set .....	\$0.015 per set .....	15.00
1,000 .....	Cigarette tubes .....	\$0.015 per 50 tubes .....	0.30
100 lbs .....	Chewing tobacco .....	\$0.12 per pound .....	12.00
200 lbs .....	Snuff .....	\$0.36 per pound .....	72.00
100 lbs .....	Pipe tobacco .....	\$0.675 per pound .....	67.50
300 lbs .....	Roll-your-own tobacco .....	\$0 per pound .....	.....
Total claimed .....	.....	.....	478.05

[Example using 2000–2001 Rates]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.594 per thousand .....	\$31.88
1,000 .....	Large cigars—sale price \$100/thousand.	18.063% of sale price .....	18.06
500 .....	Large cigars—sale price \$236/thousand.	\$42.50 per thousand .....	21.25
10,000 .....	Small cigarettes .....	\$17.00 per thousand .....	170.00
5,000 .....	Large cigarettes .....	\$35.70 per thousand .....	178.50
199,975 .....	Cigarette papers .....	\$0.0106 per 50 papers .....	42.40
1,000 .....	Cigarette tubes .....	\$0.0213 per 50 tubes .....	0.43
100 lbs .....	Chewing tobacco .....	\$0.17 per pound .....	17.00
200 lbs .....	Snuff .....	\$0.51 per pound .....	102.00
100 lbs .....	Pipe tobacco .....	\$0.9567 per pound .....	95.67
300 lbs .....	Roll-your-own tobacco .....	\$0.9567 per pound .....	287.01
Total claimed .....	.....	.....	964.20

[Example using rates for 2002 and After]

Quantity	Article	Rate of tax	Amount
20,000 .....	Small cigars .....	\$1.828 per thousand .....	36.56
1,000 .....	Large cigars—sale price \$100/thousand.	20.719% of sale price .....	20.72
500 .....	Large cigars—sale price \$236/thousand.	\$48.75 per thousand .....	24.38
10,000 .....	Small cigarettes .....	\$19.50 per thousand .....	195.00
5,000 .....	Large cigarettes .....	\$40.95 per thousand .....	204.75
199,975 .....	Cigarette papers .....	\$0.0122 per 50 papers .....	48.80
1,000 .....	Cigarette tubes .....	\$0.0244 per 50 tubes .....	0.49
100 lbs .....	Chewing tobacco .....	\$0.195 per pound .....	19.50
200 lbs .....	Snuff .....	\$0.585 per pound .....	117.00
100 lbs .....	Pipe tobacco .....	\$1.0969 per pound .....	109.69
300 lbs .....	Roll-your-own tobacco .....	\$1.0969 per pound .....	329.07
Total claimed .....	.....	.....	1,105.96

[T.D. ATF-420, 64 FR 71945, Dec. 22, 1999]

**§ 46.76 Supporting evidence.**

The claimant must support the claim with any available evidence (such as inventories, statements, invoices, bills, records, stamps, and labels), relating to the tobacco products or cigarette papers or tubes on hand at the time of

the disaster and claimed to have been lost, rendered unmarketable, or condemned as a result thereof. If the claim is for refund of duty, the claimant

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must furnish, if practicable, the customs entry number, date of entry, and the name of the port of entry.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

### § 46.77 Time and place of filing.

Disaster loss claims must be filed within 6 months after the date on which the President makes the determination that the disaster has occurred. All forms, including claims for duty on imported products, must be filed with the appropriate TTB officer.

[T.D. ATF-420, 64 FR 71946, Dec. 22, 1999]

### § 46.78 Action by appropriate TTB officer.

The appropriate TTB officer must act upon each claim for payment (without interest) of an amount equal to the tax paid or determined filed under this subpart and must notify the claimant. Claims and supporting data involving customs duties will be forwarded to the Commissioner of Customs with a summary statement of such officer's findings.

[T.D. ATF-472, 67 FR 8881, Feb. 27, 2002]

#### DESTRUCTION OF TOBACCO PRODUCTS, AND CIGARETTE PAPERS AND TUBES

### § 46.79 Supervision.

Before payment is made under this subpart in respect of the tax, or tax and duty, on tobacco products, or cigarette papers or tubes rendered unmarketable or condemned by a duly authorized official, such tobacco products, or cigarette papers or tubes must be destroyed by suitable means under the supervision of an appropriate TTB officer who will be assigned for that purpose by another appropriate TTB officer. However, if the destruction of such tobacco products, or cigarette papers or tubes has already occurred, and if the appropriate TTB officer who acts on the claim is satisfied with the supervision of such destruction, TTB supervision will not be required.

[T.D. ATF-472, 67 FR 8881, Feb. 27, 2002]

#### PENALTIES

### § 46.80 Penalties.

Penalties are provided in 26 U.S.C. 7206 and 7207 for the execution under

the penalties of perjury of any false or fraudulent statement in support of any claim and for the filing of any false or fraudulent document under this subpart. All provisions of law, including penalties, applicable in respect of internal revenue taxes on tobacco products, and cigarette papers and tubes shall, insofar as applicable and not inconsistent with this subpart, be applied in respect of the payments provided for in this subpart to the same extent as if such payments constituted refunds of such taxes.

[T.D. 6871, 31 FR 60, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975, and amended by T.D. ATF-48, 44 FR 55857, Sept. 28, 1979; T.D. ATF-232, 51 FR 28092, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

#### ADMINISTRATIVE PROVISIONS

### § 46.81 [Reserved]

### Subparts D-F [Reserved]

### Subpart G—Dealers in Tobacco Products

SOURCE: T.D. 6573, 26 FR 8202, Aug. 31, 1961, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

### § 46.161 Scope of subpart.

The regulations in this subpart relate to the purchase, receipt, possession, offering for sale, or sale or other disposition of tobacco products by dealers in such products.

[T.D. 6871, 31 FR 60, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28092, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

### § 46.162 Territorial extent.

The provisions of the regulations in this subpart shall apply in the several States of the United States and the District of Columbia.

### § 46.163 Meaning of terms.

When used in this subpart, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, each of the following terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, words in the singular form shall include the plural, and